an alternate layer comprising an n-cycle (n: an integer) laminate of a basic cycle of a two-layer structure of a high-refractive index layer and a low-refractive index layer each having an optical film thickness of $\lambda_1/4$ or $\lambda_2/4$ respectively at the reference wavelength λ_1 or λ_2 ; and

a thin-film adjusting layer comprising each one of the high-refractive index layer or the low-refractive index layer having an optical film thickness of $\lambda_1/8$ or $\lambda_2/8$ disposed on both sides of the alternate layer;

wherein the alternate layers of the first and second dielectric multilayer films respectively comprise different combinations of substances.--

- --8. (New) The polarizing beam splitter according to claim 7, wherein the light-transmissive substrate comprises an optical glass for polarizing optical system having a photoelastic constant C in the range of substantially zero with respect to a wavelength in a range of about 0.4 μ m to about 3.0 μ m.--
- --9. (New) The polarizing beam splitter according to claim 7, wherein the alternate layer of the first dielectric multilayer film comprises a combination of a high-refractive index substance of TiO₂ and a low-refractive index substance of SiO₂; and

the alternate layer of the second dielectric multilayer film comprises a combination of a high-refractive index substance of ${\rm TiO_2}$ and a low-refractive index substance of ${\rm Al_2O_3}$.--

--10. (New) The polarizing beam splitter according to claim 7, wherein the alternate layer of the first dielectric multilayer film comprises a combination of a high-refractive index substance of TiO₂ and a low-refractive index substance of SiO₂; and

the alternate layer of the second dielectric multilayer film comprises a combination of a high-refractive index substance of ZrO_2 and a low-refractive index substance of MgF_2 .--

- --11. (New) The polarizing beam splitter according to claim 7, wherein the first and second dielectric multilayer films are disposed in a liquid medium having substantially the same refractive index as that of the light-transmissive substrate.--
 - --12. (New) A polarizing beam splitter comprising
 - a light- transmissive substrate; and
- a dielectric multilayer film disposed on the substrate, the dielectric multilayer film comprising:

a first dielectric multilayer film comprising an alternate layer which includes a first high-refractive index layer and a first low- refractive index layer each having a design reference wavelength λ_1 ; and

a second dielectric multilayer film comprising an alternate layer which includes a second high- refractive index layer and a second low-refractive index layer each having a design reference wavelength λ_2 ;

wherein the design reference wavelength λ_2 is different from the design reference wavelength λ_1 , and wherein the alternate layers of the first and second dielectric multilayer films respectively comprise different combinations of substances.--

--13. (New) The polarizing beam splitter according to claim 12, wherein the alternate layer of the first dielectric multilayer film comprises an n-cycle (n: an integer) laminate of a basic cycle of a two-layer structure of the first high-refractive index layer having an optical film thickness of λ₁/4 and the first low-refractive index layer having an optical film thickness of λ₁/4; and

the alternate layer of the second dielectric multilayer film comprises an n-cycle (n: an integer) laminate of a basic cycle of a two-layer structure of the second high- refractive index layer having an optical film thickness of $\lambda_2/4$ and the second low-refractive index layer having an optical film thickness of $\lambda_2/4$.--

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- -14. (New) The polarizing beam splitter according to claim 12, wherein the first high-refractive index layer, the first low-refractive index layer, the second high-refractive index layer, and the second low-refractive index layer respectively comprise different combinations of at least three substances.--
- --15. (New) The polarizing beam splitter according to claim 14, wherein one of the first high-refractive index layer and the first low-refractive index layer comprises a first substance and the other of the first high-refractive index layer and the first low-refractive index layer comprises a second substance;

one of the second high-refractive index layer and the second low-refractive index layer comprises the first substance and the other of the second high-refractive index layer and the second low-refractive index layer comprises a third substance; and

the first substance, the second substance, and the third substance are different from one another.--

--16. (New) The polarizing beam splitter according to claim 14, wherein one of the first high-refractive index layer and the first low-refractive index layer comprises a first substance and the other of the first high-refractive index layer and the first low-refractive index layer comprises a second substance;

one of the second high-refractive index layer and the second low-refractive index layer comprises a third substance and the other of the second high-refractive index layer and the second low-refractive index layer comprises a fourth substance; and

the first substance, the second substance, the third substance, and the fourth substance are different from one another.--